



3015 (02-02-05)

**ANNUAL REPORT**

OF

Name: MELLEN WATER UTILITY

Principal Office: 102 E. BENNET  
P.O. BOX 706  
MELLEN, WI 54506

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I TINA WOHLGEMUTH of \_\_\_\_\_  
(Person responsible for accounts)

\_\_\_\_\_, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

03/24/2005  
(Date)

TREASURER/CLERK \_\_\_\_\_  
(Title)

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## IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** MELLENN WATER UTILITY

**Utility Address:** 102 E. BENNET  
P.O. BOX 706  
MELLENN, WI 54506

**When was utility organized?** 1/1/1962

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

**Name:** TINA WOHLGEMUTH

**Title:** CLERK/TREASURER

**Office Address:**

102 E. BENNET  
P.O. BOX 706  
MELLENN, WI 54501

**Telephone:** (715) 274 - 2136

**Fax Number:** (715) 274 - 3707

**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

**Name:** RANDALL H BEARD

**Title:** CPA

**Office Address:** WIPFLI LLP

43 A W DAVENPORT  
RHINELANDER, WI 54501

**Telephone:** (715) 369 - 1040

**Fax Number:** (715) 369 - 5407

**E-mail Address:** rbeard@wipfli.com

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**President, chairman, or head of utility commission/board or committee:**

**Name:** HOWARD PETERS

**Title:** HEAD OF UTILITY COMMISSION

**Office Address:**

102 E BENNET  
MELLENN, WI 54506

**Telephone:** (715) 274 - 2136

**Fax Number:**

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** RANDALL H BEARD**Title:** CPA**Office Address:** WIPFLI LLP  
43 A W DAVENPORT  
RHINELANDER, WI 54501**Telephone:** (715) 369 - 1040**Fax Number:** (715) 369 - 5407**E-mail Address:** rbeard@wipfli.com**Date of most recent audit report:** 2/23/2005**Period covered by most recent audit:** JANUARY 1, 2004 - DECEMBER 31, 2004

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MITCH MESKO JR.**Title:****Office Address:**  
102 EAST BENNET  
P.O. BOX 706  
MELLENN, WI 54506**Telephone:** (715) 274 - 3707**Fax Number:** (715) 274 - 2136**E-mail Address:**

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**Name of utility commission/committee:**    MELLENN MUNICIPAL WATER UTILITY

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**Names of members of utility commission/committee:**

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GEORGE LAZORIK

KEITH MARKEE

HOWARD PETERS

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	93,030	95,098	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	73,642	72,219	<b>2</b>
Depreciation Expense (403)	8,325	9,801	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	19,573	19,235	<b>5</b>
<b>Total Operating Expenses</b>	<b>101,540</b>	<b>101,255</b>	
<b>Net Operating Income</b>	<b>(8,510)</b>	<b>(6,157)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>(8,510)</b>	<b>(6,157)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	696	822	<b>9</b>
Miscellaneous Nonoperating Income (421)	520	6,701	<b>10</b>
<b>Total Other Income</b>	<b>1,216</b>	<b>7,523</b>	
<b>Total Income</b>	<b>(7,294)</b>	<b>1,366</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(5,870)	0	<b>11</b>
Other Income Deductions (426)	5,772	4,631	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>(98)</b>	<b>4,631</b>	
<b>Income Before Interest Charges</b>	<b>(7,196)</b>	<b>(3,265)</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	<b>13</b>
Amortization of Debt Discount and Expense (428)	0	0	<b>14</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>15</b>
Interest on Debt to Municipality (430)	0	0	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>18</b>
<b>Total Interest Charges</b>	<b>0</b>	<b>0</b>	
<b>Net Income</b>	<b>(7,196)</b>	<b>(3,265)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	255,649	67,784	<b>19</b>
Balance Transferred from Income (433)	(7,196)	(3,265)	<b>20</b>
Miscellaneous Credits to Surplus (434)	0	191,130	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>22</b>
Appropriations of Surplus--Debit (436)	0	0	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)			<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>248,453</b>	<b>255,649</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	93,030		93,030	1
<b>Total (Acct. 400):</b>	<b>93,030</b>	<b>0</b>	<b>93,030</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	73,642		73,642	2
<b>Total (Acct. 401):</b>	<b>73,642</b>	<b>0</b>	<b>73,642</b>	
<b>Depreciation Expense (403):</b>				
Derived	8,325		8,325	3
<b>Total (Acct. 403):</b>	<b>8,325</b>	<b>0</b>	<b>8,325</b>	
<b>Amortization Expense (404):</b>				
Derived	0		0	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	19,573		19,573	5
<b>Total (Acct. 408):</b>	<b>19,573</b>	<b>0</b>	<b>19,573</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>(8,510)</b>	<b>0</b>	<b>(8,510)</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST AND DIVIDEND INCOME	696	0	696	10
<b>Total (Acct. 419):</b>	<b>696</b>	<b>0</b>	<b>696</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water			0	11



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
MISC NONOPERATING INCOME	520	0	520 12
<b>Total (Acct. 421):</b>	<b>520</b>	<b>0</b>	<b>520</b>
<b>TOTAL OTHER INCOME:</b>	<b>1,216</b>	<b>0</b>	<b>1,216</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(5,870)		(5,870) 13
NONE	0	0	0 14
<b>Total (Acct. 425):</b>	<b>(5,870)</b>	<b>0</b>	<b>(5,870)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		5,772	5,772 15
NONE	0	0	0 16
<b>Total (Acct. 426):</b>	<b>0</b>	<b>5,772</b>	<b>5,772</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(5,870)</b>	<b>5,772</b>	<b>(98)</b>

**INTEREST CHARGES****Interest on Long-Term Debt (427):**

Derived	0		0 17
<b>Total (Acct. 427):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Amortization of Debt Discount and Expense (428):**

NONE	0		0 18
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Amortization of Premium on Debt--Cr. (429):**

NONE	0		0 19
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Interest on Debt to Municipality (430):**

Derived	0		0 20
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Other Interest Expense (431):**

Derived	0		0 21
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCOME:</b>	<b>(1,424)</b>	<b>(5,772)</b>	<b>(7,196)</b>
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	62,839	192,810	255,649 23
<b>Total (Acct. 216):</b>	<b>62,839</b>	<b>192,810</b>	<b>255,649</b>
Balance Transferred from Income (433):			
Derived	(1,424)	(5,772)	(7,196) 24
<b>Total (Acct. 433):</b>	<b>(1,424)</b>	<b>(5,772)</b>	<b>(7,196)</b>
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 25
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>61,415</b>	<b>187,038</b>	<b>248,453</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	93,030	0	0	0	<b>93,030</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>93,030</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>93,030</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	680,024	666,035	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	256,085	369,438	<b>2</b>
<b>Net Utility Plant</b>	<b>423,939</b>	<b>296,597</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	200	200	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>200</b>	<b>200</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>200</b>	<b>200</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	20,664	18,687	<b>8</b>
Temporary Cash Investments (132)	12,808	37,951	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	16,200	16,951	<b>11</b>
Other Accounts Receivable (143)	0	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	3,013	1,488	<b>14</b>
Materials and Supplies (150)	7,736	7,736	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>60,421</b>	<b>82,813</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>484,560</b>	<b>379,610</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	105,861	105,861	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	248,453	255,649	<b>23</b>
<b>Total Proprietary Capital</b>	<b>354,314</b>	<b>361,510</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	1,035	1,068	<b>28</b>
Payables to Municipality (233)	1,076	431	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	16,601	16,601	<b>31</b>
Interest Accrued (237)	0	0	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>18,712</b>	<b>18,100</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	111,534	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>111,534</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>484,560</b>	<b>379,610</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	666,035	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	366,848	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	313,176	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	<b>680,024</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	128,278	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	127,807	0	0	0	12
<b>Total Accumulated Provision</b>	<b>256,085</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>423,939</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	247,403				<b>247,403</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	8,325				<b>8,325</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	682				<b>682</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>9,007</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,007</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	10,728				<b>10,728</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-105	117,404				<b>117,404</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>128,132</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>128,132</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>128,278</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>128,278</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>



# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	<b>Total (f)</b>	
<b>Balance first of year (110.1)</b>	122,035				<b>122,035</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	5,772				<b>5,772</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>5,772</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,772</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>127,807</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>127,807</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
Land and land rights	200			200	2
<b>Total Nonutility Property (121)</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>200</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>200</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	7,736	7,736	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>7,736</b>	<b>7,736</b>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			<u><u>0</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u><u>0</u></u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	105,861	1
<b>Changes during year (explain):</b>		2
<b>Balance end of year</b>	<b>105,861</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE



**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	16,601	1
<b>Accruals:</b>		
Charged water department expense	19,573	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
Local and school tax equivalent	179	5
<b>Total Accruals and other credits</b>	<b>19,752</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	16,601	6
Social Security taxes	3,045	7
PSC Remainder Assessment	106	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>19,752</b>	
<b>Balance end of year</b>	<b>16,601</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	16,200	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>16,200</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
RECEIVABLE FROM MUNICIPALITY	3,013	12
<b>Total (Acct. 145):</b>	<b>3,013</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Payables to Municipality (233):</b>		
MISCELLANEOUS	1,076	<b>16</b>
<b>Total (Acct. 233):</b>	<b>1,076</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	111,534	<b>17</b>
NONE		<b>18</b>
<b>Total (Acct. 253):</b>	<b>111,534</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (100.1)	359,853	0	0	0	<b>359,853</b>	<b>1</b>
Materials and Supplies	7,736	0	0	0	<b>7,736</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	187,840	0	0	0	<b>187,840</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	55,767	0	0	0	<b>55,767</b>	<b>6</b>
					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>123,982</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>123,982</b>	
Net Operating Income	(8,510)	0	0	0	<b>(8,510)</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>-6.86%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-6.86%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

<b>Industry (a)</b>	<b>FTE (b)</b>	
Water	1.4	<b>1</b>
Electric		<b>2</b>
Gas		<b>3</b>
Sewer	1.2	<b>4</b>

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year					<b>0</b>	<b>1</b>
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	117,404	0	0	0	<b>117,404</b>	<b>2</b>
<b>Other (specify):</b> NONE					<b>0</b>	<b>3</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	5,870				<b>5,870</b>	<b>4</b>
<b>Other (specify):</b> NONE					<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>111,534</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>111,534</b>	



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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-18)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Receivables from municipality (145)

Additional meter expense charged to the municipality caused this account to increase in 2004.

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	90,829	92,741	<b>1</b>
<b>Total Sales of Water</b>	<b>90,829</b>	<b>92,741</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	456	485	<b>2</b>
Other Water Revenues (474)	1,745	1,872	<b>3</b>
<b>Total Other Operating Revenues</b>	<b>2,201</b>	<b>2,357</b>	
<b>Total Operating Revenues</b>	<b>93,030</b>	<b>95,098</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	43,901	43,142	<b>4</b>
General Operating Expenses (680-690)	29,741	29,077	<b>5</b>
<b>Total Operation and Maintenance Expenses</b>	<b>73,642</b>	<b>72,219</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	8,325	9,801	<b>6</b>
Amortization Expense (404)		0	<b>7</b>
Taxes (408)	19,573	19,235	<b>8</b>
<b>Total Other Operating Expenses</b>	<b>27,898</b>	<b>29,036</b>	
<b>Total Operating Expenses</b>	<b>101,540</b>	<b>101,255</b>	
<b>NET OPERATING INCOME</b>	<b>(8,510)</b>	<b>(6,157)</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	332	11,517	32,557	4
Commercial	38	4,482	8,612	5
Industrial	7	8,257	9,304	6
<b>Total Metered Sales to General Customers (461)</b>	<b>377</b>	<b>24,256</b>	<b>50,473</b>	
Private Fire Protection Service (462)	3		4,474	7
Public Fire Protection Service (463)	1		33,607	8
Other Sales to Public Authorities (464)	13	850	2,275	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>394</b>	<b>25,106</b>	<b>90,829</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
------------------------------------	--	--	-------------------------------

NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	33,607	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>33,607</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	456	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>456</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	664	7
<b>Other (specify):</b> RESALE	381	8
WATER THAW	25	9
HYDRANT RENT	205	10
METER BOTTOMS	70	11
HOOKUP FEES	400	12
<b>Total Other Water Revenues (474)</b>	<b>1,745</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	28,164	26,910	<b>1</b>
Purchased Water (610)		0	<b>2</b>
Fuel or Power Purchased for Pumping (620)	6,961	7,931	<b>3</b>
Chemicals (630)	3,545	1,897	<b>4</b>
Supplies and Expenses (640)	3,902	5,131	<b>5</b>
Repairs of Water Plant (650)	127	150	<b>6</b>
Transportation Expenses (660)	1,202	1,123	<b>7</b>
<b>Total Plant Operation and Maintenance Expenses</b>	<b>43,901</b>	<b>43,142</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	7,612	7,025	<b>8</b>
Office Supplies and Expenses (681)	2,483	4,848	<b>9</b>
Outside Services Employed (682)	4,749	4,283	<b>10</b>
Insurance Expense (684)	3,108	2,841	<b>11</b>
Employees Pensions and Benefits (686)	6,544	5,331	<b>12</b>
Regulatory Commission Expenses (688)		0	<b>13</b>
Miscellaneous General Expenses (689)	5,245	4,749	<b>14</b>
Uncollectible Accounts (690)		0	<b>15</b>
<b>Total General Operating Expenses</b>	<b>29,741</b>	<b>29,077</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>73,642</b>	<b>72,219</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		16,601	16,601	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		179	205	<b>2</b>
<b>Net property tax equivalent</b>		<b>16,422</b>	<b>16,396</b>	
Social Security		3,045	2,731	<b>3</b>
PSC Remainder Assessment		106	108	<b>4</b>
Other (specify): NONE			0	<b>5</b>
<b>Total tax expense</b>		<b>19,573</b>	<b>19,235</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Ashland				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.195631				3
County tax rate	mills		5.196602				4
Local tax rate	mills		7.579126				5
School tax rate	mills		9.657281				6
Voc. school tax rate	mills		1.064078				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>23.692718</b>				10
Less: state credit	mills		5.348058				11
<b>Net tax rate</b>	mills		<b>18.344660</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.579126</b>				14
<b>Combined School Tax Rate</b>	mills		<b>10.721359</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>18.300485</b>				17
<b>Total Tax Rate</b>	mills		<b>23.692718</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.772410</b>				19
<b>Total tax net of state credit</b>	mills		<b>18.344660</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>14.169593</b>				21
Utility Plant, Jan. 1	\$	<b>666,035</b>	666,035				22
Materials & Supplies	\$	<b>7,736</b>	7,736				23
<b>Subtotal</b>	\$	<b>673,771</b>	<b>673,771</b>				24
Less: Plant Outside Limits	\$	<b>4,185</b>	4,185				25
<b>Taxable Assets</b>	\$	<b>669,586</b>	<b>669,586</b>				26
Assessment Ratio	dec.		1.023100				27
<b>Assessed Value</b>	\$	<b>685,053</b>	<b>685,053</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>14.169593</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>9,707</b>	<b>9,707</b>				30
Tax Equivalent per 1994 PSC Report	\$	16,601					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>16,601</b>					34



## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	231		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	25,795		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>26,026</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	1,973		12
Structures and Improvements (321)	16,809		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	17,174		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	175		20
<b>Total Pumping Plant</b>	<b>36,131</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,144		23
<b>Total Water Treatment Plant</b>	<b>1,144</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	0	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			231	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			25,795	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	0	26,026	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			1,973	12
Structures and Improvements (321)			16,809	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			17,174	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			175	20
<b>Total Pumping Plant</b>	0	0	36,131	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,144	23
<b>Total Water Treatment Plant</b>	0	0	1,144	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	150		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	16,765		26
Transmission and Distribution Mains (343)	155,681	19,300	27
Fire Mains (344)	0		28
Services (345)	16,526	2,193	29
Meters (346)	24,689	1,124	30
Hydrants (348)	46,633	2,100	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>260,444</b>	<b>24,717</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	1,185		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	17,068		37
Other General Equipment (379)	10,861		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>29,114</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>352,859</b>	<b>24,717</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>352,859</b>	<b>24,717</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			150	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			16,765	26
Transmission and Distribution Mains (343)			174,981	27
Fire Mains (344)			0	28
Services (345)	110		18,609	29
Meters (346)	706		25,107	30
Hydrants (348)			48,733	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>816</b>	<b>0</b>	<b>284,345</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			1,185	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)	9,912		7,156	37
Other General Equipment (379)			10,861	38
Other Tangible Property (390)			0	39
<b>Total General Plant</b>	<b>9,912</b>	<b>0</b>	<b>19,202</b>	
<b>Total utility plant in service directly assignable</b>	<b>10,728</b>	<b>0</b>	<b>366,848</b>	
Common Utility Plant Allocated to Water Department			0	40
<b>Total utility plant in service</b>	<b>10,728</b>	<b>0</b>	<b>366,848</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,642		23
<b>Total Water Treatment Plant</b>	<b>4,642</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0   1
Franchises and Consents (302)			0   2
Miscellaneous Intangible Plant (303)			0   3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0   4
Structures and Improvements (311)			0   5
Collecting and Impounding Reservoirs (312)			0   6
Lake, River and Other Intakes (313)			0   7
Wells and Springs (314)			0   8
Infiltration Galleries and Tunnels (315)			0   9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			4,642 23
<b>Total Water Treatment Plant</b>	0	0	4,642

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	33,561		26
Transmission and Distribution Mains (343)	248,821		27
Fire Mains (344)	0		28
Services (345)	26,152		29
Meters (346)	0		30
Hydrants (348)	0		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>308,534</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>313,176</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>313,176</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			33,561 26
Transmission and Distribution Mains (343)			248,821 27
Fire Mains (344)			0 28
Services (345)			26,152 29
Meters (346)			0 30
Hydrants (348)			0 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>308,534</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>313,176</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>313,176</b>



**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			6,432	6,432	1
February			5,453	5,453	2
March			5,822	5,822	3
April			5,811	5,811	4
May			5,809	5,809	5
June			5,689	5,689	6
July			5,356	5,356	7
August			5,428	5,428	8
September			5,406	5,406	9
October			4,240	4,240	10
November			3,379	3,379	11
December			4,378	4,378	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>63,203</b>	<b>63,203</b>	
Less: Water sold				25,106	13
Volume pumped but not sold				38,097	14
Volume sold as a percent of volume pumped				40%	15
Volume used for water production, water quality and system maintenance				1,896	16
Volume related to equipment/system malfunction				10,589	17
Non-utility volume NOT included in water sales				818	18
Total volume not sold but accounted for				13,303	19
Volume pumped but unaccounted for				24,794	20
Percent of water lost				39%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
The utility hired Water Leak Locaters, LLC during 2003. Their report dated 8/9/2003 indicated that fixing seven major leaks identified should account for 55 to 82 lost KGPD. Two leaks were fixed in 2003, with five leaks to be repaired in 2004.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				306	23
Date of maximum: 5/11/2004					24
Cause of maximum:					25
An electrical problem occurred on 5/10/2004. On the following day, towers needed to make up for the lost day of filling.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				12	26
Date of minimum: 12/21/2004					27
Total KWH used for pumping for the year				91,755	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
1942 DRILLED WELL	#2	40	4	120,000	Yes	<b>1</b>
1968 GRAVEL PARK	#3	88	16	180,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#2	#3		<b>1</b>
Location	924 LAKE DRIVE	A STREET		<b>2</b>
Purpose	S	P		<b>3</b>
Destination	D	D		<b>4</b>
Pump Manufacturer	WEBTROL	LAYNE		<b>5</b>
Year Installed	1988	1968		<b>6</b>
Type	SUBMERSIBLE	VERTICAL TURBINE		<b>7</b>
Actual Capacity (gpm)	125	315		<b>8</b>
Pump Motor or Standby Engine Mfr	WEBTROL	U.S. ELECTRONIC		<b>9</b>
Year Installed	1988	1968		<b>10</b>
Type	ELECTRIC	ELECTRIC		<b>11</b>
Horsepower	10	25		<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	S	
Year constructed	1968	1968	
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	
Elevation difference in feet (See Headnote 3.)	110	123	
Total capacity in gallons (actual)	80,000	150,000	
<b>WATER TREATMENT PLANT</b>			
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID	
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE	
Filters, type (gravity, pressure, other, none)		NONE	
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.4000	
Is a corrosion control chemical used (yes, no)?		N	
Is water fluoridated (yes, no)?		Y	

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	2,308	0	0	0	2,308	1
M	D	4.000	4,874	0	0	0	4,874	2
M	D	6.000	20,400	500	0	0	20,900	3
M	D	8.000	8,977	0	0	0	8,977	4
M	D	10.000	8,692	0	0	0	8,692	5
Total Within Municipality			45,251	500	0	0	45,751	
Total Utility			45,251	500	0	0	45,751	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	192	0	0	0	192	15	1
L	0.750	175	0	0	0	175		2
M	1.000	20	1	1	0	20		3
M	2.000	5	0	0	0	5		4
M	3.000	2	0	0	0	2	1	5
M	4.000	1	0	0	0	1		6
<b>Total Utility</b>		<b>395</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>395</b>	<b>16</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	402	12	8	0	<b>406</b>	56	<b>1</b>
1.000	8	0	2	0	<b>6</b>	0	<b>2</b>
1.250	2	0	1	0	<b>1</b>	0	<b>3</b>
1.500	1	0	1	0	<b>0</b>	0	<b>4</b>
2.000	5	0	0	0	<b>5</b>	2	<b>5</b>
3.000	2	0	0	0	<b>2</b>	1	<b>6</b>
4.000	1	0	0	0	<b>1</b>	1	<b>7</b>
<b>Total:</b>	<b>421</b>	<b>12</b>	<b>12</b>	<b>0</b>	<b>421</b>	<b>60</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	320	30	2	7	0	47	<b>406</b>	<b>1</b>
1.000	0	4	1	1	0	0	<b>6</b>	<b>2</b>
1.250	0	1	0	0	0	0	<b>1</b>	<b>3</b>
1.500	0	0	0	0	0	0	<b>0</b>	<b>4</b>
2.000	0	2	3	0	0	0	<b>5</b>	<b>5</b>
3.000	0	1	1	0	0	0	<b>2</b>	<b>6</b>
4.000	0	0	0	1	0	0	<b>1</b>	<b>7</b>
<b>Total:</b>	<b>320</b>	<b>38</b>	<b>7</b>	<b>9</b>	<b>0</b>	<b>47</b>	<b>421</b>	



**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	1				1	1
Within Municipality	50	1			51	2
<b>Total Fire Hydrants</b>	<b>51</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>52</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	30
Number of distribution system valves end of year:	56
Number of distribution valves operated during year:	30

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Account (681) Office Supplies and Expenses: This account decreased during 2004 due to the decreased need for supplies.

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### Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

The addition to mains, services and water line were for the Monroe street water line replacement project, which was financed by the city of Mellen.

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### Meters (Page W-19)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes

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